



ABM International Limited

REGD. OFFICE : 10 / 60, IND. AREA, KIRTI NAGAR, NEW DELHI-110015
PHONES : 25927878, 25927699, 41426055
FAX : 91-11-41426044, E-mail : abmintl@vsnl.com
CIN No. : L51909DL1983PLC015585, Website : www.abmintl.in
NSC TRADING SYMBOL - ABMINTLTD

Date: 24/01/2018

The Manager,
Listing Compliance
National Stock Exchange of India Limited (NSE)
Exchange Plaza, Bandra Kurla Complex,
Bandra East, Mumbai - 400051

Sub: Outcome of Board Meeting held on 24th January, 2018

Dear Sir,

This is to inform you that at the meeting of the Board of Directors of the Company held today, the Board considered and approved the Standalone Un-audited Financial Results for the quarter and nine months ended 31st December, 2017 along with Limited Review Report of the Statutory Auditors of the Company.

In terms of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed a copy of the Unaudited Financial Results of the Company for the quarter and nine months ended 31st December, 2017 along with "Limited Review Report" as given by the statutory auditors in respect of the said results.

The meeting of the Board of Directors of the Company commenced at 4:00 P.M. and concluded at 5:00 P.M.

We request to you to kindly take the above information on record.

Thanking you,

Yours faithfully,

For ABM INTERNATIONAL LIMITED

Puneeta Ahuja
(Company Secretary & Compliance Officer)
ABM International Limited
Place: New Delhi

Encl: as above



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ABM INTERNATIONAL LIMITED

THE STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED AND NINE MONTHS ENDED ON 31-12-2017

S.No.	Particulars	Rs. In Lakhs					
		Quarter ended			Nine Months Ended		Year ended
		31.12.2017 Unaudited	30.09.2017 Unaudited	31.12.2016 Unaudited	31.12.2017 Unaudited	31.12.2016 Unaudited	31.03.2017 Audited
I.	Revenue from operations	564.50	1684.35	4825.10	5319.71	12008.90	14209.59
II.	Other Income	9.58	3.56	1.71	23.60	5.11	69.83
III.	Total Revenue (I+II)	574.08	1687.91	4826.81	5343.31	12014.01	14279.42
IV.	Expenses:						
	Cost of materials consumed						
	Purchases of stock-in-trade	750.21	1643.02	4783.48	5117.59	11759.25	14116.69
	Changes in inventories of finished goods, Stock inTrade and Work in Progress	-172.66	0.00	-	166.33	-	(338.99)
	Employee benefits expense	20.23	18.96	19.36	65.71	56.74	76.46
	Finance costs	9.55	0.00	0.00	9.80	0.00	26.45
	Depreciation and amortisation expense	6.00	6.00	5.00	18.00	15.00	23.70
	Other expenses	14.12	5.08	8.11	47.58	99.05	282.30
	Total Expenses	627.45	1673.06	4815.95	5425.01	11930.04	14186.61
V.	Profit / (Loss) before Exceptional and extraordinary items and tax (III-IV)	-53.37	14.85	10.86	-81.70	83.97	92.81
VI.	Share of profit/(loss) of associates	-	-	-	-	-	4.04
VII.	Exceptional items	-	-	-	-	-	-
VIII.	Profit / (Loss) before extraordinary items and tax (V-VI)	-53.37	14.85	10.86	-81.70	83.97	96.85
IX.	Extraordinary items	-	-	-	-	-	-
X.	Profit / (Loss) before tax (VII-IX)	-53.37	14.85	10.86	-81.70	83.97	96.85
XI.	Tax Expenses						
	(1) Current tax	-	-	-	-	-	30.79
	(2) Deferred tax	-	-	-	-	-	(0.18)
XII.	Profit / (Loss) for the period from continuing operations (IX-X)	-53.37	14.85	10.86	-81.70	83.97	66.24
XIII.	Other Comprehensive Income/(Loss) after tax						
a	Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
b	Items that will be reclassified to profit or loss	5.84	-0.24	-0.47	4.86	-3.74	5.66
	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income/(Loss) for the period	5.84	-0.24	-0.47	4.86	-3.74	5.66
XIV.	Total Comprehensive Income/(Loss) for the period	-47.53	14.61	10.39	-76.84	80.23	71.90
XV.	Profit / (Loss) from discontinuing operations	-	-	-	-	-	-
XVI.	Tax expense of discontinuing operations	-	-	-	-	-	-
XVII.	Profit / (Loss) from discontinuing operations (after tax)	-	-	-	-	-	-
XVIII.	Profit / (Loss) for the period	-47.53	14.61	10.39	-76.84	80.23	71.90
XVV.	Minority interest	0.00	0.00	0.00	0.00	0.00	0.00
XVVI.	Profit (Loss) for the period	-47.53	14.61	10.39	-76.84	80.23	71.90
XVVII.	Earning Per equity share (of ` 10/- each):						
	(1) Basic	-0.40	0.12	0.53	-0.65	4.09	0.61
	(2) Diluted	-0.40	0.12	0.53	-0.65	4.09	0.61

Note:

- The Company adopted the Indian Accounting Standard (Ind AS) effective 01st April 2017 (transition date 1st April 2016) and accordingly, w.e.f. the financial results for quarter ended 30th June 2017 have been prepared in accordance with recognition and measurement principles laid down in the Ind As 34 'Interim Financial Reporting' prescribed under section 133 of the Companies Act, 2013 read with the relevant rules issued there under and other accounting principles generally accepted in India. The Ind AS Compliant figures for the quarter ended 31st December 2017 are not required for limited review or an audit in line with SEBI circular dated 5th July 2016. However, the management has exercised necessary due diligence to ensure that such financial results provide a true and fair
- The reconciliation of the financial result under GAAP and under 'IND AS' for the corresponding previous quarter ended December 31, 2017 and year ended 31.03.2017 is as under:

Particulars	Quarter ended December 31, 2017	year ended March 31, 2017
Net Profit as reported previously under GAAP	(53.37)	66.24
Adjustment for other comprehensive income(Net of Tax)	5.84	5.66
Net Profit as reported under IND AS	(47.53)	71.90

- Above Unaudited Financial Results as reviewed by Audit Committee were approved by Board at its meeting held on 24th January, 2018
- There is no reportable separate segment.
- Depreciation has been calculated on adhoc estimation.
- Previous year / quarter figure have been regrouped/ rearranged wherever necessary.



for and on behalf of the Board of Directors
ABM INTERNATIONAL LIMITED

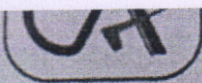
(Virender Kumar Gandhi)

Chairman and Managing Director

DIN- 00244762

Date :-24-01-2018

Place:- New Delhi



Limited Review Report On Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

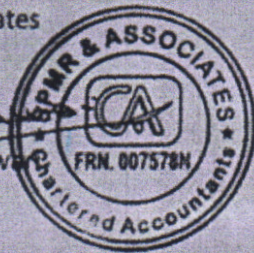
To Board of Directors of:
ABM International Limited
10/60, Ind. Area, Kirti Nagar, New Delhi-110015.

We have reviewed the accompanying statement of unaudited standalone financial results of ABM International Limited for the quarter ended 31.12.2017 and the year to-date results for the period 01.04.2017 to 31.12.2017 attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. *Attention is drawn to the fact that the figures for the corresponding quarter ended and the corresponding year to date, including the reconciliation of profit/Loss under Ind AS of the corresponding quarter with profit/ loss reported under previous GAAP, as reported in these financial results have been approved by company's Board of Directors but have not been subjected to review. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.*

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable accounting standards i.e. Ind AS prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder or by the Institute of Chartered Accountants of India and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular dated 5th July, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

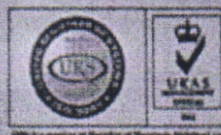
For M/s SPMR & Associates
Chartered Accountants,
FRN: 007578N
Pramod Kumar Maheshwari
(Partner)
M.No.085362



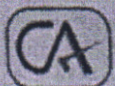
Place: New Delhi
Date: 24.01.2018



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Peer Review